

# INTERNAL REVENUE SERVICE



*Revised April 6, 2011*

## **TAX ASSISTANCE INFORMATION FOR TAX YEAR 2010**

**(January 1 to December 31, 2010)**

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## INTERNAL REVENUE SERVICE

### LONDON OFFICE OPERATIONS

One of the missions of the Internal Revenue Service (IRS) offices overseas is to provide taxpayer assistance to American Citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided (see hours below) by a team of tax specialists who answer walk-in, telephone and fax inquiries.

The IRS does **not** provide U.S. state tax assistance **nor** do we accept state tax forms for processing. You can access state tax forms at:  
[www.taxadmin.org/fta/link/FORMS.html](http://www.taxadmin.org/fta/link/FORMS.html).

#### CONTACT INFORMATION FOR THE LONDON OFFICE

Operating Hours for <i>Telephone Enquiries</i>	Operating Hours for <i>Walk-In Enquiries</i>
<b>Tuesday, Wednesday, Thursday</b> <b>9:00 to 12:00 noon</b>	<b>Tuesday, Wednesday, Thursday</b> <b>9:00 to 1:00 and 2:00 to 4:00</b>
<b>Monday and Friday</b> <b>9:00 to 4:00</b>	Office Location: (for GPS Devices and on-line maps)
Phone: <b>[+44] (0) 207 894 0476</b>	<b>American Embassy</b> <b>24 Grosvenor Square</b> <b>London W1A 2LQ</b>
Mailing Address: <b>U.S. Embassy</b> <b>24 Grosvenor Square</b> <b>London W1A 1AE</b>	Internet: <a href="http://london.usembassy.gov/irs">london.usembassy.gov/irs</a> Fax: <b>[+44] (0) 207 495 4224</b>

*We are closed on all U.K. and U.S. Public Holidays*

Main Internal Revenue Service Web Site [www.irs.gov](http://www.irs.gov)

## **INTERNATIONAL TAX ASSISTANCE**

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 am to 11:00 pm (American) Eastern Time and may be contacted by phone, fax, email or mail:

**Phone:** [+1] (267) 941-1000

**Fax:** [+1] (267) 941-1055

**Email:** <http://www.irs.gov/help/page/0,,id=133197,00.html>

Alternatively, go to [www.irs.gov](http://www.irs.gov) and click on **Individuals**. Then click on **International Taxpayers**. The first topic is **Help with Tax Questions**. Select the **Tax Law category**, type your email address, add your specific question and click on **Submit Query**.

**Mail:** Internal Revenue Service  
P.O. Box 920  
Bensalem, Pennsylvania 19020 U.S.A.

You also may receive international tax assistance from one of the overseas IRS offices. These offices service a prescribed geographic area.

### **London, United Kingdom servicing the UK, Ireland, the Nordic Countries and the Southern Half of Africa including South Africa**

United States Embassy  
24/31 Grosvenor Square  
London W1A 1AE United Kingdom

**Walk-In Assistance:** Tu, We, Th 9 am – 1 pm and 2 pm – 4 pm

**Phone Service:** Tu, We, Th 9 am – 12 noon: M & F 9 am – 4 pm

**Tel:** [+44] (207) 894-0476

**Fax:** [+44] (207) 495-4224

### **Frankfurt, Germany servicing Germany, Eastern Europe, Russia and The Netherlands**

U. S. Consulate Frankfurt  
Giessener Str. 30  
60435 Frankfurt am Main, Germany

**Walk-In Assistance:** Tuesday by appointment only

**Phone Service:** M-F 8 am – 4 pm

**Tel:** [+49] (69) 7535-3834

**Fax:** [+49] (69) 7535-3803

### **Paris, France servicing France, Western Europe, Middle East, and the Northern half of Africa**

United States Embassy  
2 Avenue Gabriel  
75382 Paris Cedex 08 France

**Walk-In Assistance:** 9 am - 12 noon

**Phone Service:** M-F 9 am – 12 noon, 1:30 pm – 3:30 pm

**Tel:** [+33] (01) 4312-2555

**Fax:** [+33] (01) 4312-2303

### **Beijing, China servicing China, Japan, Australia, New Zealand and other Asian countries (Limited taxpayer service by appointment only)**

United States Embassy  
No. 55 An Jia Lou Lu  
Beijing 100600 China

## **UNRESOLVED TAX MATTERS**

If you have tried to resolve a tax problem but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you may contact the International Taxpayer Advocate (TAS) by phone, fax or mail:

1) **Phone:** [+1] (877) 777-4778 or [+1] (787) 622-8940

This is the Taxpayer Advocate Service (TAS) *Case Intake Line* where you can see if you are eligible.

2) **Fax:** [+1] (787) 622-8933

3) **Mail:** Internal Revenue Service  
ATTN: Taxpayer Advocate Office  
San Patricio Office Building  
7 Tabonuco Street, Room 200  
Guaynabo, Puerto Rico 00966

For more information about TAS, go to <http://www.irs.gov/advocate> or read Publication 1546.

## **FILING DEADLINES AND FILING ADDRESS**

U.S. income tax returns for 2010 are due on April 18, 2011.

If you reside overseas, however, your return is due on June 15, 2011 because you are given an automatic two-month extension **to file**. If this is your case, write across the top of your return: **Taxpayer Resident Abroad**. However, **any tax due must be paid by April 18, 2011** to avoid being charged penalties and interest.

### **Taxpayers resident outside the U.S. should mail their return to:**

Internal Revenue Service  
Austin Service Center  
Austin, TX 73301-0215  
U.S.A.

### **For courier deliveries only the street address is:**

Internal Revenue Service  
3651 South Interregional Hwy 35  
Austin, Texas 78741  
U.S.A.  
Attention: Receipt and Processing  
Telephone: (512) 460 7944

Additional extension of time to file: To receive an extension of time to file until October 15, 2011, complete and mail Form 4868 to the address designated on that form before your return due date.

## **OVERSEAS TAXPAYERS CAN USE IRS FREE FILE TO PREPARE, E-FILE TAX RETURNS**

Many U.S. citizens and resident aliens living outside the United States can use either "IRS Free File" or "Free File Fillable Forms" to prepare and electronically file their federal tax returns. IRS Free File is brand-name software that does the hard work for taxpayers. It's offered exclusively at [www.irs.gov](http://www.irs.gov) through a partnership with the tax software industry. "Free File Fillable Forms" allows you to complete the forms electronically and assists with math computations and procedural items. Both options are accessed via [www.irs.gov/freefile](http://www.irs.gov/freefile)

## **IRS FREE FILE**

To be eligible for IRS Free File taxpayers' adjusted gross income in 2010 must be \$58,000 or less. The Adjusted Gross Income is comprised of all income and adjustments except exemptions, standard or itemized deductions. It is located on the last line of the front page of form 1040. Some overseas taxpayers may exclude \$91,500 of their 2010 foreign earnings. However, income received from the US government, including payments for working at foreign embassies does not qualify for the exclusion.

To Use IRS Free File from the link above select "Pick a Free File Company." The following five companies in the free file program accept foreign addresses: *Online Taxes, TaxSlayer, H&R Block, TaxAct, and eSmart*. Taxpayers should review the list of tax forms supported by the company to ensure it meets their needs, especially Form 1116, Foreign Tax Credit, and/or Form 2555, Foreign Earned Income.

IRS Free File software generally asks questions, taxpayers supply the answers. The software completes the proper tax forms, does the math and allows for free electronic filing. By filing electronically, taxpayers due refunds and who have U.S. bank accounts can opt for direct deposit and receive their refunds in as few as 10 days.

## **FREE FILE FILLABLE FORMS**

If your adjusted gross income is in excess of \$58,000 use the link above and select Free File Fillable Forms. This option does not use the question and answer format common to software packages but allows taxpayers to complete the tax forms electronically. If you have a US address you will be able to submit your tax return electronically for free. If have a foreign address you can use the fillable forms to create your return then print the forms and mail them to the Internal Revenue Service.

## IMPORTANT DATES IN 2011

### January 18, 2011

- Final **2010** estimated tax payment due (fourth quarter). Use the **2010** Form 1040 ES.

### April 18, 2011

- Individual Income Tax Returns for the calendar year **2010** are due.
- Payments for **2010** taxes due. Filers who live overseas may receive an automatic extension to *file* their **2010** returns (until June 15<sup>th</sup>), but **payments are due on April 18<sup>th</sup>**. If you qualify for this automatic extension to file, but you anticipate owing tax, make your payment by April 18<sup>th</sup> by submitting your check with a **2010** Form 1040-V. If you do not qualify for this automatic extension, submit Form 4868 to request an extension to file until October 15<sup>th</sup>. If you anticipate owing tax, attach your check to the **2010** Form 4868.
- **2011** estimated tax payment due (first quarter). Use the **2011** Form 1040 ES.

### June 15, 2011

- Overseas filers' **2010** Individual Income tax return is due. Write "Taxpayer Abroad" across the top of your return.
- *If you need more time, you can request an extension until October 17<sup>th</sup>. Use Form 4868 and make sure it is posted by June 15<sup>th</sup> to receive this extension.*
- **2011** estimated tax payments due (second quarter). Use the **2011** Form 1040 ES.
- Overseas filers who need additional time in order to meet the overseas residency requirements for Form 2555 must file Form 2350 by this date.

### June 30, 2011

- Report of Foreign Bank and Financial Accounts, Form TD F 90-22.1 (FBAR), due. Do **not** attach to your Form 1040. Mail form separately to Detroit per the instructions; form must be received by June 30<sup>th</sup> as **no** extensions are available.

### September 15, 2011

- **2011** estimated tax payments due (third quarter). Use the **2011** Form 1040 ES.

### October 17, 2011

- Individual income tax returns for **2010** are due if you timely filed Form 4868 requesting an extension to October 17<sup>th</sup>.
- *Overseas filers can request a discretionary further two month additional extension until December 19<sup>th</sup> if necessary. You should make your request in writing by explaining the reasons why you need the additional two months and mail it by October 17<sup>th</sup>. You will be notified only if your request is denied. This extension is not available to taxpayers who have an approved extension of time to file Form 2350. Please see Publication 54 for more details. **NOTE:** There are no further extensions of time to file individual tax returns beyond December 19<sup>th</sup>.*

### January 17, 2012

- Final **2011** estimated tax payment due (fourth quarter). Use the **2011** Form 1040 ES.

## **TIMELY RECEIPT OF FOREIGN-FILED FORMS & PAYMENTS**

Federal tax returns and other documents mailed to the IRS are treated as filed on the date of the domestic or foreign postmark. However, ***payments with foreign postmarks are not considered received until the date of actual receipt rather than the postmark date. This includes payments submitted with tax returns.*** Accordingly, you should take this into consideration when mailing a payment from outside the U.S. in order to avoid late payment penalties and interest charges.

***Private delivery services.*** If you use a private delivery service designated by the IRS to send your return, the postmark date generally is the date the private delivery service records in its database or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The following are IRS designated private delivery services:

- DHL Express (DHL): Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS World-wide Express.

*Please see "Filing Deadlines and Filing Address" for courier delivery addresses.*

## **HOW TO OBTAIN TAX FORMS AND PUBLICATIONS**

You may obtain forms and publications for the current and/or prior years in one of several ways. We recommend the first option which will be the quickest method as our office carries only a limited supply of some forms and publications.

- 1) Federal Tax forms may be downloaded from the Internet via the IRS home page located at [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/).
- 2) Forms can be ordered by post from the U.S. by writing to:  
IRS Distribution Center  
1201 North Mitsubishi Motorway  
Bloomington, Illinois 61705-6613 U.S.A.
- 3) From our office by letter or fax:  
Our fax number is [+44] (207) 495-4224  
Our mailing address is:  
IRS – US Embassy  
24 Grosvenor Square  
London W1A 1AE  
United Kingdom

If ordering from our office, you must state the specific forms or publications needed and for which tax years they are required. You must provide your name, complete phone number including city and country codes and full address including postal code. Please allow 7 to 14 days to receive your order. If you have already ordered tax forms, please do not reorder.

## **FILING PRIOR YEAR RETURNS**

American citizens living outside of the U.S. are subject to the same filing requirements that apply to American citizens living in the U.S. The U.S. tax-filing requirement is based on worldwide income from all sources irrespective of residence.

Filing a past due return may not be as difficult as you think. Taxpayers should file all tax returns that are due, regardless of whether or not full payment can be made with the return. Depending on an individual's circumstances, a taxpayer filing late may qualify for a payment plan. All payment plans require continued compliance with all filing and payment responsibilities after the plan is approved. For additional information on payment plans and installment agreements, please see <http://www.irs.gov/businesses/small/article/0,,id=108347,00.html>.

Full payment of taxes saves you money. Here are some advantages to filing as soon as possible:

- Generally, if a taxpayer is due a refund for withholding or estimated taxes paid, it must be claimed within 3 years of the return due date or risk losing the right to it. The same rule applies to a right to claim a tax credit such as the Earned Income Credit (EIC).
- Self-employed persons who do not file a return will not receive credits toward Social Security retirement or disability benefits. Failure to file results in not reporting any self-employment income to the Social Security Administration.
- Special benefits, such as the foreign earned income exclusion and/or foreign tax credit, may only be claimed if an income tax return is filed.

*The statute of limitations for tax assessments does not begin to run until a tax return is filed. Therefore, the statute remains open on any tax year for which a tax return has not been filed.*

## **OVERSEAS VOLUNTARY DISCLOSURE INITIATIVE**

The IRS is offering people with undisclosed income from offshore accounts an opportunity to participate in a new, voluntary disclosure initiative in order to get current on their tax returns. The 2011 Offshore Voluntary Disclosure Initiative (OVDI) will be available only through Aug. 31, 2011.

The 2011 initiative has a higher penalty rate than the IRS's previous voluntary disclosure program, which ended on Oct. 15, 2009, but offers clear benefits to encourage taxpayers to disclose foreign accounts now rather than risk IRS detection and possible criminal prosecution. In addition, the 2011 initiative includes new guidelines to provide fairness to people with smaller amounts of undisclosed assets or unusual situations.

For general details on the 2011 initiative, see news release IR-2011-14 (<http://www.irs.gov/newsroom/article/0,,id=235695,00.html>).

For telephone enquiries, please call the Criminal Investigations hotline at 1-215-861-3759, or the OVDI hotline at 1-267-941-0020. For questions about the FBAR only, call the FBAR hotline at 1-800-800-2877.

Please see <http://www.irs.gov/newsroom/article/0,,id=234900,00.html> for details regarding the penalty limits, process, forms, letters, addresses and Frequently Asked Questions (FAQ).



## **U.S. ACCOUNTANTS IN FOREIGN COUNTRIES**

The IRS may not recommend any particular preparer. However, for help in preparing business and estate tax returns as well as complex individual returns, a list of local U.S. tax preparers may be requested from the Office of American Citizen Services at your nearest American Embassy or Consulate. This list is also available on the internet.

For United Kingdom purposes, you may go to Special Consular Services page on the United States Embassy website to download the most current list. ([http://london.usembassy.gov/cons\\_new/acs/living\\_in\\_the\\_uk.html](http://london.usembassy.gov/cons_new/acs/living_in_the_uk.html))

In the UK, you may also find newspapers such as *The American* helpful since they often carry advertisements from tax preparers. ([www.theamerican.co.uk](http://www.theamerican.co.uk)).

Another resource in the UK is the non-profit membership organization, *Focus Information Services* ([www.focus-info.org](http://www.focus-info.org)). Their full list of U.S. tax preparers is only available to members. Non-members will be given a maximum of three from that list. Focus can be reached by telephone at [+44] (207) 937 7799 Monday to Thursday, between 9 am and 4 pm.

## **PAYMENTS**

### **OTHER THAN ESTIMATED TAX PAYMENTS**

**Check:** All checks must be in U.S. dollars made payable to the United States Treasury. The *front* of the check should contain the taxpayer's Social Security Number or ITIN, the tax return form number and the tax year. Form 1040-V should be included with your check.

**Paying via Credit or Debit Card:** Payment by debit or credit card can be made by phone, Internet or when e-filing. It's safe and secure - standard, commercial card networks are used. The IRS does not receive or store card numbers and payment information will not be disclosed for **any** reason other than processing the transaction authorized by the taxpayer. Please see [www.irs.gov/efile/article/0,,id=101316,00.html](http://www.irs.gov/efile/article/0,,id=101316,00.html) for a list of service

providers and their fees. Although, the IRS does not charge a fee for this service most service providers do charge a convenience fee of 2%-3%.

**Electronic Federal Tax Payment System (EFTPS):** Federal taxes may be paid using the EFTPS system. For details on how to enroll, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at [+1] (800) 316-6541 or [+1] (303) 967-5916.

**Electronic Funds Withdrawal:** You may authorize an electronic funds withdrawal from a U.S. checking or savings account by using tax preparation software or a professional tax preparer. If you select the electronic payment option, you will enter your financial institution's routing number, your account number and the account type (checking or savings). Check with the financial institution for the correct routing and account numbers.

### **ESTIMATED TAX PAYMENTS**

Estimated tax payments should be accompanied by Form 1040-ES and mailed to the IRS at the following address:

Internal Revenue Service  
P.O. Box 1300  
Charlotte, NC 28201-1300  
U.S.A.

**Courier deliveries** should be sent to:

Internal Revenue Service Center,  
3651 South Interregional Hwy 35  
Austin, Texas 78741 U.S.A.  
Attention: Receipt and Processing  
Telephone: [+1] (512) 460 7944



## **INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS** **(ITINs)**

If you have a taxable event in the U.S., then you are required to have an identifying number to use when corresponding with the IRS. The IRS issues ITINs to foreign nationals and resident aliens who do not qualify for a Social Security Number (SSN) if a specific need can be identified. You may request an ITIN by filing a Form W-7 with a certified copy of your passport plus other required supplementary documentation (see instructions for Form W-7).

Please read the instructions for the form W-7 carefully and ensure your documentation of the reason you need the ITIN is sufficient. Unless you are filing a tax return with the ITIN application, each of the exceptions requires specific documentation. Please note that this ITIN number is assigned for Federal tax purposes **ONLY**. They cannot be used for identification and they have nothing to do with immigration.

Our office does not assign ITINs, but we can help with your application by reviewing your Form W-7 package and related documentation, certifying copies of your personal identification and sending the application package to the U.S. for processing. The Service Center in the U.S. will notify you if they need more information from you or they will assign your ITIN number and notify you by post (to the address on your Form W-7). *This can take up to 12 weeks from the date the IRS Service Center in Austin receives all documents required.* If you have not heard from the Service Center in 12 weeks, or if your application was unsuccessful, we can look into the matter for you.

Please read the instructions with the Form W-7 ([www.irs.gov/pub/irs-pdf/fw7.pdf](http://www.irs.gov/pub/irs-pdf/fw7.pdf)) and Publication 1915 ([www.irs.gov/pub/irs-pdf/p1915.pdf](http://www.irs.gov/pub/irs-pdf/p1915.pdf)) carefully. For more information on ITINs, see: [www.irs.gov/taxtopics/tc857.html](http://www.irs.gov/taxtopics/tc857.html).

## **ITIN or EIN?**

ITINs are for non-U.S. individuals only. Employer Identification Numbers (EINs) are for corporations, partnerships and other business entities needing a tax identification number. Apply for an EIN by submitting a completed Form SS-4 in accordance with the instructions. If the principal officer is not a U.S. person and does not have a U.S. tax identification number (SSN or ITIN), write "NRA" (Non-Resident Alien) in the space where the tax identification number should be. For more information please go to: [www.irs.gov/businesses/small/article/0,,id=98350,00.html](http://www.irs.gov/businesses/small/article/0,,id=98350,00.html).

## **BUSINESS AND ESTATE TAX RETURNS**

IRS Offices overseas do not provide tax assistance on business or estate tax returns. For business tax questions, please call the U.S. at [+1] (800) 829-4933. For estate and gift tax questions for non-residents of the U.S. please call [+1] (202)874-1660. For all other estate and gift tax questions, please use [+1] (800) 829-1040.

## **INTERNATIONAL SOCIAL SECURITY AGREEMENTS**

International Social Security agreements, often called "Totalization Agreements," have two main purposes. First, they eliminate dual Social Security taxation. This is a situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country.

You may access various agreements that the United States has with other countries at [www.ssa.gov/international/agreements\\_overview.html](http://www.ssa.gov/international/agreements_overview.html)

## **FILING REQUIREMENTS**

*The U.S. tax year is the calendar year from 01 January to 31 December.*

U.S. citizens, resident aliens, and green card holders are required to report *worldwide income*, regardless of where they live. However, if your income is below a certain level for your filing status (see the chart below) you do not need to file a tax return.

<b>IF</b> your filing status is:	<b>AND</b> at the end of the year you were:	<b>THEN</b> file a return if your gross income for <b>2008</b> was at least:	<b>THEN</b> file a return if your gross income for <b>2009</b> was at least:	<b>THEN</b> file a return if your gross income for <b>2010</b> was at least:
<b>Single</b>	Under 65	\$8,950	\$9,350	\$9,350
	65 or Older	\$10,300	\$10,750	\$10,750
<b>Head of Household</b>	Under 65	\$11,500	\$12,000	\$12,050
	65 or Older	\$12,850	\$13,400	\$13,450
<b>Married Filing Jointly</b>	Under 65 (Both Spouses)	\$17,900	\$18,700	\$18,700
	65 or Older (One Spouse)	\$18,950	\$19,800	\$19,800
	65 or Older (Both Spouses)	\$20,000	\$20,900	\$20,900
<b>Married Filing Separately</b>	Any Age	\$3,500	\$3,650	\$3,650
<b>Qualifying Widow(er) with Dependent Child</b>	Under 65	\$14,400	\$15,050	\$15,050
	65 or Older	\$15,450	\$16,150	\$16,150

*For more information, please see Page 8 of the 2010 Form 1040 Instructions.*

## **EXCHANGE RATES**

You must report all income in U.S. dollar equivalents. The IRS has no official exchange rate. Any posted exchange rate that is used consistently is acceptable. For additional exchange rates, check the U.S. treasury website at <http://fms.treas.gov/intn.html#rates> or commercial sites such as [www.oanda.com](http://www.oanda.com). Taxpayers generally use the yearly average exchange rate to report foreign income that was regularly received throughout the year. If you had a few foreign transactions on particular days however, you may prefer to use the exchange rates for such days.

Below are unofficial average exchange rates for selected currencies. Amount shown is \$1.00 to equivalent foreign currency units. For example, 1,000 Great Britain Pounds would convert to \$1,550 (£1,000 Pounds multiplied by 1.55 = \$1,550 USD).

<b>Entity/Country</b>	<b>Currency</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
<b>European Union</b>	<i>Euro</i>	1.33	1.40	1.47
<b>United Kingdom</b>	<i>Pound</i>	1.55	1.57	1.86
<b>Sweden</b>	<i>Krona</i>	0.14	0.13	0.15
<b>Switzerland</b>	<i>Franc</i>	0.96	0.92	0.93
<b>South Africa</b>	<i>Rand</i>	0.14	0.12	0.12
<b>Norway</b>	<i>Kroner</i>	0.17	0.16	0.18
<b>Denmark</b>	<i>Krone</i>	0.18	0.19	0.20
<b>Canada</b>	<i>Dollar</i>	0.97	0.88	0.94
<b>Australia</b>	<i>Dollar</i>	0.92	0.79	0.85

## **PER DIEM RATES**

Per Diem rates for travel within the Continental U.S. (CONUS) and outside CONUS can be accessed at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

## **FOREIGN BANK AND FINANCIAL ACCOUNTS**

A person who holds a foreign bank account, brokerage account, mutual fund, unit trust or other financial account, with an aggregate value in excess of \$10,000, has a reporting obligation even though the account produces no taxable income. The information should be shown by checking box 7a and b on Form 1040, Schedule B, as well as filing Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR).

Send the Form TD F 90-22.1 before June 30<sup>th</sup> of the following year to:

**By mail to:**

U.S. Department of the Treasury  
P.O. Box 32621  
Detroit, Michigan 48232-0621 U.S.A.

**By courier delivery to:**

IRS Enterprise Computing Center  
ATTN: CTR Operations Mailroom, 4<sup>th</sup> Floor  
985 Michigan Avenue  
Detroit, Michigan 48226 U.S.A.  
Telephone: [+1] (313) 234-1062

The FBAR is **not** to be filed with your Federal income tax return. The granting, by the IRS, of an extension of time to file Federal Income Tax Returns does not extend the due date for filing an FBAR. There is **no** extension available for filing the FBAR and it must be received by June 30<sup>th</sup> to be considered timely filed.

Additional information regarding the reporting requirement for foreign bank and financial accounts can be found at:

[www.irs.gov/businesses/small/article/0,,id=148849,00.html](http://www.irs.gov/businesses/small/article/0,,id=148849,00.html)

## **TAX TREATIES**

You may obtain a copy of any U.S. income tax treaty by the fax, mail or web.

Fax: [+1] (202) 622-6415

Mail: U.S. Treasury Department  
Office of Public Correspondence  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220 U.S.A.

Web: [www.irs.gov/businesses/international/article/0,,id=96739,00.html](http://www.irs.gov/businesses/international/article/0,,id=96739,00.html)

Certain information on U.S. income tax treaties is contained in Publication 901, U.S. Tax Treaties. This can be found on the internet at:

[www.irs.gov/pub/irs-pdf/p901.pdf](http://www.irs.gov/pub/irs-pdf/p901.pdf)

### **U.S. RESIDENCY CERTIFICATION FOR OBTAINING TREATY BENEFITS**

You may apply for a U.S. Residency Certification by completing Form 8802 and sending it, the user fee (check or money order made payable to the United States Treasury) and all required attachments to:

Internal Revenue Service  
U.S. Residency Certification Request  
P.O. Box 71052  
Philadelphia, PA 19176-6052 U.S.A.

For further information, including user fees made via e-payment or use of a private delivery service, see the instructions to Form 8802:

[www.irs.gov/pub/irs-pdf/i8802.pdf](http://www.irs.gov/pub/irs-pdf/i8802.pdf)

### **COMPETENT AUTHORITY ASSISTANCE**

If you are a U.S. citizen or resident and you think that the actions of the United States, a treaty country, or both, cause or will cause a tax situation not intended by the treaty between the two countries, you may request assistance from the U.S. Competent Authority to resolve your case. (See the instructions contained in Revenue Procedure 2006-54.) You should read any specific treaty articles, including the Mutual Agreement Procedure (MAP) article, that apply to your situation. Please visit the IRS website for more information:

[www.irs.gov/businesses/small/international/article/0,,id=96447,00.html](http://www.irs.gov/businesses/small/international/article/0,,id=96447,00.html)

## **PHISHING, E-MAIL SCAMS AND BOGUS IRS WEB SITES**

For complete information on suspicious e-mails and identity theft, see [www.irs.gov/newsroom/article/0,,id=155682,00.html](http://www.irs.gov/newsroom/article/0,,id=155682,00.html)

### **The IRS does not initiate taxpayer communications through e-mail.**

- The IRS does not request detailed personal information through e-mail.
- The IRS does not send e-mails requesting your PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts.
- The IRS periodically alerts taxpayers to schemes that fraudulently use the IRS name, logo or Web site clone to gain access to consumers' financial information in order to steal their identity and assets. For a current list of known schemes, please see [www.irs.gov/newsroom/article/0,,id=214917,00.html](http://www.irs.gov/newsroom/article/0,,id=214917,00.html)

### **If you receive an e-mail from someone claiming to be the IRS or directing you to an IRS site**

- Do not reply.
- Do not open any attachments. Attachments may contain malicious code that will infect your computer.
- Do not click on any links. If you clicked on links in a suspicious e-mail or phishing Web site and entered confidential information, visit our Identity Theft page at [www.irs.gov/privacy/article/0,,id=186436,00.html](http://www.irs.gov/privacy/article/0,,id=186436,00.html)

### **How to report phishing, e-mail scams and bogus IRS Web sites**

- If you receive an e-mail or find a Web site you think is pretending to be the IRS, *Forward* the e-mail or Web site URL to the IRS at [phishing@irs.gov](mailto:phishing@irs.gov).
- You can forward the message as received or provide the *Internet Header* of the e-mail. The Internet header has additional information to help us locate the sender.
- After you forward the e-mail or header information to us, delete the message.

### **Are you a victim of Identity Theft?**

- Contact the Federal Trade Commission at [+1] (877) IDTHEFT (438-4338) or visit [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft)
- Visit the IRS Identity Theft resource page ([www.irs.gov/privacy/article/0,,id=186436,00.html](http://www.irs.gov/privacy/article/0,,id=186436,00.html))
- Residents of any country may report cross border e-mail fraud to [www.econsumer.gov](http://www.econsumer.gov)
- If you are resident in the UK, you may want to contact local authorities at:

[www.fsa.gov.uk/Pages/Doing/Regulated/Law/Alerts/form.shtml](http://www.fsa.gov.uk/Pages/Doing/Regulated/Law/Alerts/form.shtml)

[www.cityoflondon.police.uk/CityPolice/ECD/Fraud/boilerroom.htm](http://www.cityoflondon.police.uk/CityPolice/ECD/Fraud/boilerroom.htm)

**You may report misuse of the IRS name, logo, forms** or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at [+1] (800) 366-4484 or through the TIGTA web site at [www.ustreas.gov/tigta/contact\\_report.shtml](http://www.ustreas.gov/tigta/contact_report.shtml)